United Nations ST/AI/2003/6

Secretariat

1 August 2003

# Administrative instruction

## Delegation of authority under the Financial Regulations and Rules[1] of the United Nations

The Under-Secretary-General for Management, pursuant to section 4.2 of Secretary-General's bulletin ST/SGB/1997/1, and in accordance with financial rule 101.1, promulgates the following to specify the officials to whom authority and responsibility are delegated for specified aspects of the Financial Regulations and Rules:

**Section 1**
**Officials to whom authority is delegated**

Authority and responsibility to implement the Financial Regulations and Rules are hereby delegated to the Assistant Secretary-General/Controller and to the Assistant Secretary-General for Common Support Services, as indicated in the annex. These officials may, in turn, delegate authority and responsibility to other officials, as appropriate.

**Section 2**
**Terms and conditions for the exercise of delegated authority**

2.1 Exercise of this delegated authority entails responsibility for ensuring full implementation of the relevant financial regulations and rules of the United Nations and related administrative instructions. Any exception to the Financial Regulations and Rules of the United Nations requires prior approval by the Under-Secretary-General for Management. Failure to abide by the terms and conditions of this delegation of authority may result in its withdrawal.

2.2 The act of delegating authority and responsibility does not absolve the official to whom authority was initially delegated of accountability for the manner in which the authority is exercised. Accordingly, the Assistant Secretary-General/Controller and the Assistant Secretary-General for Common Support Services may be held personally accountable, and must likewise hold those to whom they have delegated

[1] The revised Financial Regulations of the United Nations were approved by the General Assembly in its decision 57/573 of 20 December 2002. The Secretary-General promulgated the new Financial Regulations and Rules in document ST/SGB/2003/7 of 9 May 2003.

03-45946 (E) 070803

authority accountable, for their actions in performance of their delegated authority and responsibility.

**Section 3**
**Final provisions**

3.1 The present administrative instruction shall enter into force on 1 August 2003.

3.2 Administrative instruction ST/AI/270/Rev.1 of 12 April 1989, entitled "Delegation of authority under the Financial Rules", is hereby abolished.

(*Signed*) Catherine **Bertini**
Under-Secretary-General for Management

# Annex

| *Article* | *Rule* | *Subject* | *Delegated to* |
|---|---|---|---|
| | | **A. Programme budget** | |
| **II Budgets** | 102.3 | Publication of the approved programme budget | |
| | 102.5 (a) | Revised and supplementary programme budget proposals, presentation and submission | **Controller** |
| | 102.6 | Resolutions with programme budget implications | |
| | 102.7 | Unforeseen and extraordinary expenses | |
| | | **B. Peacekeeping operation budgets** | |
| | 102.8 (b) | Authority, responsibility, submission and approval | **Controller** |
| | | **A. Programme budget** | |
| **III Contributions and other income** | 103.1 | Requests for payment of assessed contributions | |
| | 103.2 | Assessed contributions from non-member States | |
| | 103.3 | Currency of assessed contributions | |
| | | **C. Voluntary contributions, gifts and donations** | **Controller** |
| | 103.4 | Authority and liability | |
| | | **E. Receipt of funds** | |
| | 103.8 | Receipt and deposit | |
| | | **A. Internal accounts** | |
| **IV Custody of funds** | 104.1 | Advances from the Working Capital Fund | |
| | 104.2 | Advances from the Peacekeeping Reserve Fund | |
| | 104.3 | Trust funds and reserve and special accounts | |
| | | **B. Banking** | |
| | 104.4 | Bank accounts, authority and policy | **Controller** |
| | 104.7 | Remittances to offices away from Headquarters | |
| | 104.8 | Cash advances | |
| | 104.9 | Cash advances | |
| | 104.10 | Disbursements/payments | |
| | 104.11 | Reconciliation of bank accounts | |
| | | **C. Investments** | |
| | 104.12 | Authority, responsibility and policy | **Controller** |
| | 104.14 | Authority, responsibility and policy | |
| | 104.16 | Losses | **Controller in consultation with USG/DM** |

| *Article* | *Rule* | *Subject* | | *Delegated to* |
|---|---|---|---|---|
| | | **A. Appropriations** | | |
| **V Utilization of funds** | 105.1 | Transfers between appropriations | | Controller |
| | 105.2 | Commitments against appropriations for future financial periods | | |
| | | **B. Commitments, obligations and expenditures** | | |
| | 105.3 | Authority and responsibility | | Controller |
| | 105.5 | Certifying officers | | |
| | 105.6 | Approving officers | | |
| | 105.10 | Peacekeeping reimbursements | | |
| | 105.11 | Management services agreements | | |
| | 105.12 | Ex gratia payments | USG for payments exceeding $2000 | Controller for payments of $20,000 or less |
| | | **C. Procurement** | | |
| | 105.13 (a) | Authority and responsibility | | ASG/OCSS |
| | 105.13 (b) | Authority and responsibility | | ASG/OCSS in consultation with Controller |
| | 105.13 (c) | Authority and responsibility | | ASG/OCSS |
| | 105.14 | Competition | | |
| | 105.15 | Formal methods of solicitation | | |
| | 105.16 | Exceptions to the use of formal methods of solicitation | | |
| | 105.17 | Cooperation | | |
| | 105.18 | Written contracts | | ASG/OCSS in consultation with Controller |
| | 105.19 | Advance and progress payments | | |
| | | **D. Property management** | | |
| | 105.20 | Authority and responsibility | | ASG/OCSS |
| | 105.21 | Property Survey Boards | | |
| | 105.22 | Sale/disposal of property | | |
| **VI Accounting** | 106.2 | Authority and responsibility | | Controller |
| | 106.3 | Accrual basis accounting | | |
| | 106.5 | Accounting for exchange rate fluctuations | | |
| | 106.8 | Writing off losses of cash and receivables | USG for losses exceeding $20,000 | Controller for losses of $20,000 or less |
| | 106.9 | Writing off losses of property | USG for losses exceeding $20,000 | Controller for losses of $20,000 or less |
| | 106.10 | Financial statements | | Controller |
| | 106.11 | Archives | | |

United Nations ST/AI/2003/6*

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13 August 2003

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03-45946* (E) 130803

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